



Trustees' Financial Summary

FY2011-12

Submit ID: 0259-05834610

14 Fergus County

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Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort*

Certification

Business Manager/Clerk: Rebekah Rhoades

Phone #: (406) 535-8777

(Signature)

(Date)

Chair, Board of Trustees: Stan Monger

(Signature)

(Date)

County Superintendent: Rhonda Long

(Signature)

(Date)

Software

Accounting Package: CSA/Infinite Visions

For FY12 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
102	Garfield Donations	LOCAL	102	
103	Highland Park Donation	LOCAL	103	
104	Lewis & Clark Donations	LOCAL	104	
105	Lewistown Jr High Donations	LOCAL	105	
106	Fergus High Donations	LOCAL	2009	
110	Lincoln Donations	LOCAL	2009	
128	County Schools Technology Services	LOCAL	128	
217	ABE (Adult Basic Ed)	FEDERAL	2010	84.002
218	Aggregate Reim/Indirects	LOCAL	GED	Local
224	Bus Driver Symposium	LOCAL	224	
252	Classified Council	LOCAL	2009	
262	Maintenance OTO Dollars	STATE	262	
275	Central Transportation Residual Equity	LOCAL		
281	Alweis Scholarship	LOCAL	281	
283	Staff Development Donation	LOCAL		
324	Graduation Matters Grant	STATE	LOCAL	
325	Montana Digital Academy	STATE		
327	Advancing Agriculture Education Program	STATE	2012	NA
365	Indian Ed for All	STATE	2009	
370	Deferred Maintenance & Energy Efficiency	STATE	STATE	NA
390	Career and Technical Ed	STATE	2009	
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	1402598109BG	84.048A
456	IDEA Part B	FEDERAL	2012	84.027
472	Construction Academy	LOCAL		
633	District Reimbursements	LOCAL	2009	
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931
824	EOCM	LOCAL	824	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	465,397.31	488,225.41	209,216.36	
02	Taxes Receivable - Real and Personal (120-149)	45,067.80	10,243.15	44.38	
03	Taxes Receivable - Protested (150-159)	20,419.77	4,594.52	93.73	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	530,884.88	503,063.08	209,354.47	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	18,000.00			
25	Deferred Revenue (680)	65,487.57	14,837.67	138.11	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	83,487.57	14,837.67	138.11	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	112,706.21			
48	Fund Balance for Budget	334,691.10	488,225.41	209,216.36	
52	TOTAL FUND BALANCE/EQUITY	447,397.31	488,225.41	209,216.36	
53	TOTAL LIABILITIES AND FUND BALANCE	530,884.88	503,063.08	209,354.47	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-155.41	226,833.24	97,525.47	37,725.53
02	Taxes Receivable - Real and Personal (120-149)	158.60			3,924.94
03	Taxes Receivable - Protested (150-159)	27.20			1,430.89
04	Receivables from Other Funds (160-179)			8,990.32	
05	Due From Other Governments (180)			16,397.72	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			2,637.20	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	30.39	226,833.24	125,550.71	43,081.36
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	185.80		3,897.17	5,355.83
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	185.80		3,897.17	5,355.83
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	-155.41	226,833.24	121,653.54	37,725.53
52	TOTAL FUND BALANCE/EQUITY	-155.41	226,833.24	121,653.54	37,725.53
53	TOTAL LIABILITIES AND FUND BALANCE	30.39	226,833.24	125,550.71	43,081.36



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,960.09		9,381.24	25,491.14
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	8,925.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	22,885.09		9,381.24	25,491.14
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	22,885.09		9,381.24	25,491.14
52	TOTAL FUND BALANCE/EQUITY	22,885.09		9,381.24	25,491.14
53	TOTAL LIABILITIES AND FUND BALANCE	22,885.09		9,381.24	25,491.14



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	164,650.18			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	164,650.18			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	164,650.18			
52	TOTAL FUND BALANCE/EQUITY	164,650.18			
53	TOTAL LIABILITIES AND FUND BALANCE	164,650.18			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	91,464.65	118,829.74		
02	Taxes Receivable - Real and Personal (120-149)	2,552.60			5.71
03	Taxes Receivable - Protested (150-159)	1,139.50			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	95,156.75	118,829.74		5.71
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,692.10			5.71
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,692.10			5.71
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	91,464.65	118,829.74		
52	TOTAL FUND BALANCE/EQUITY	91,464.65	118,829.74		
53	TOTAL LIABILITIES AND FUND BALANCE	95,156.75	118,829.74		5.71



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	68,113.58	705,651.44		
02	Taxes Receivable - Real and Personal (120-149)		4,610.52		
03	Taxes Receivable - Protested (150-159)		2,060.94		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	68,113.58	712,322.90		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		6,671.46		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		6,671.46		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		13,129.35		
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	68,113.58	692,522.09		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	68,113.58	705,651.44		
53	TOTAL LIABILITIES AND FUND BALANCE	68,113.58	712,322.90		



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ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	93,737.88	169,073.67	133,229.15	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	15,050.00			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	108,787.88	169,073.67	133,229.15	
LIABILITIES					
21	Payable to Other Funds (601-606)			8,990.32	
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			8,990.32	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	108,787.88	169,073.67	124,238.83	
52	TOTAL FUND BALANCE/EQUITY	108,787.88	169,073.67	124,238.83	
53	TOTAL LIABILITIES AND FUND BALANCE	108,787.88	169,073.67	133,229.15	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	842,103.16	867,768.19
1112 District Levy - Personal Property	77,050.56	42,319.51
1114 District Levy - Pers Prop/Mobile Homes	12,675.44	11,301.04
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	58,498.52	38,125.85
1190 Penalties and Interest on Taxes	5,234.66	8,614.00
1510 Interest Earnings	6,355.68	4,396.71
1900 Other Revenue from Local Sources	475.80	291.80
3110 Direct State Aid	1,087,014.95	1,256,701.69
3111 Quality Educator	103,564.89	101,578.46
3112 At Risk Student	0.00	8,853.28
3113 Indian Education For All	8,670.00	8,364.00
3114 American Indian Achievement Gap	1,800.00	400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	104,302.82	100,414.77
3120 State Guaranteed Tax Base Aid	618,408.96	594,821.50
3444 State School Block Grant	145,039.10	145,039.10
3730 HB645 State Special Education Allowable Costs	3,516.55	0.00
6100 Material Prior Period Revenue Adjustments	4,719.23	0.00
7800 ARRA - State Fiscal Stabilization Fund	122,656.05	0.00
7810 Education Jobs Fund	102,525.21	1,473.90

Total Current Revenues, Other Financing Sources and Residual Equity

Transfers In:

3,304,611.58 3,190,463.80

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	593,642.57	825,014.95
2XX Personal Services - Employee Benefits	128,168.19	147,688.91
3XX Purchased Professional and Technical Services	4,097.70	5,882.50
4XX Purchased Property Services	6,817.93	7,816.07
5XX Other Purchased Services	2,314.59	5,033.86
6XX Supplies and Materials	78,845.47	63,869.60
810 Dues and Fees	500.00	89.91
21XX Support Services - Students		
1XX Personal Services - Salaries	103,852.05	105,485.43
2XX Personal Services - Employee Benefits	11,373.45	11,849.17
3XX Purchased Professional and Technical Services	38,909.00	30,423.49
5XX Other Purchased Services	181.98	334.97
6XX Supplies and Materials	3,027.32	2,476.82
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	1,305.00	20,798.19



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	221X Improvement of Instruction Services				
			2XX Personal Services - Employee Benefits	7.57	3,476.60
			3XX Purchased Professional and Technical Services	227.37	330.00
			5XX Other Purchased Services	1,876.04	2,708.67
			6XX Supplies and Materials	1,446.08	2,567.11
			810 Dues and Fees	226.44	201.22
	222X Educational Media Services				
			1XX Personal Services - Salaries	38,604.55	37,723.36
			2XX Personal Services - Employee Benefits	6,172.19	6,371.26
			3XX Purchased Professional and Technical Services	287.20	2,000.00
			6XX Supplies and Materials	21,573.77	11,950.40
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	42,742.32	33,757.54
			2XX Personal Services - Employee Benefits	8,291.53	6,401.21
			3XX Purchased Professional and Technical Services	5,046.63	3,260.94
			4XX Purchased Property Services	87.29	195.79
			5XX Other Purchased Services	6,488.37	6,879.39
			6XX Supplies and Materials	1,289.79	919.63
			810 Dues and Fees	2,534.40	2,560.80
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	227,549.29	229,576.49
			2XX Personal Services - Employee Benefits	55,785.81	61,464.23
			4XX Purchased Property Services	693.85	308.88
			5XX Other Purchased Services	5,314.05	4,759.83
			6XX Supplies and Materials	12,787.50	6,258.27
			7XX Property and Equipment Acquisition	808.00	8,986.00
			810 Dues and Fees	1,427.87	1,463.87
	25XX Support Services - Business				
			1XX Personal Services - Salaries	100,363.59	98,762.02
			2XX Personal Services - Employee Benefits	17,182.42	19,343.83
			3XX Purchased Professional and Technical Services	4,744.33	5,149.78
			4XX Purchased Property Services	1,987.07	2,073.94
			5XX Other Purchased Services	2,620.95	2,512.01
			6XX Supplies and Materials	8,979.21	6,868.32
			7XX Property and Equipment Acquisition	0.00	3,188.79
			810 Dues and Fees	455.50	517.45
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	189,966.16	186,318.61
			2XX Personal Services - Employee Benefits	60,763.21	57,645.30
			3XX Purchased Professional and Technical Services	3,303.01	9,813.38
			4XX Purchased Property Services	347,748.90	271,658.41
			5XX Other Purchased Services	8,671.53	19,831.64
			6XX Supplies and Materials	49,445.69	42,633.03
			7XX Property and Equipment Acquisition	0.00	18,340.88



Trustees' Financial Summary

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14 Fergus County

0259 Fergus H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			810 Dues and Fees	810.00	336.00
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	0.00	1,331.46
			2XX Personal Services - Employee Benefits	0.00	80.21
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	87,649.70	23,870.65
	52XX Capital Leases or Long Term Notes with Board of Investments				
			840 Principal On Debt	8,820.02	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	199,409.05	161,651.32
			2XX Personal Services - Employee Benefits	29,622.30	22,199.11
			5XX Other Purchased Services	3,742.76	1,097.71
			6XX Supplies and Materials	10,513.25	3,465.73
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	3,205.56	1,978.11
			2XX Personal Services - Employee Benefits	229.93	120.68
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	9,128.75	9,188.17
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
			1XX Personal Services - Salaries	3,611.82	3,219.60
			2XX Personal Services - Employee Benefits	655.31	460.51
			6XX Supplies and Materials	16.47	399.00
	221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services	260.72	0.00
			810 Dues and Fees	25.00	0.00
	222X Educational Media Services				
			1XX Personal Services - Salaries	3,659.74	3,801.58
			2XX Personal Services - Employee Benefits	662.63	695.71
			6XX Supplies and Materials	399.00	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	197,359.90	178,208.00
			2XX Personal Services - Employee Benefits	23,322.86	23,151.29
			4XX Purchased Property Services	1,476.45	1,272.11
			5XX Other Purchased Services	643.13	171.81
			6XX Supplies and Materials	27,596.12	23,923.27
			810 Dues and Fees	85.00	0.00
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	18,031.20	62,417.39
			2XX Personal Services - Employee Benefits	1,824.90	9,128.93
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	38,103.69	39,052.52
			2XX Personal Services - Employee Benefits	3,545.22	1,419.44
			5XX Other Purchased Services	0.00	2,062.23
			6XX Supplies and Materials	185.76	0.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	63.60	0.00
			2XX Personal Services - Employee Benefits	4.55	0.00
			3XX Purchased Professional and Technical Services	124.00	1,188.00
			4XX Purchased Property Services	3,007.65	5,987.12
			5XX Other Purchased Services	2,671.78	1,367.75
			6XX Supplies and Materials	45,980.36	37,970.42
			810 Dues and Fees	0.00	23.00
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	105,333.85	119,416.49
			2XX Personal Services - Employee Benefits	6,743.22	3,996.55
			4XX Purchased Property Services	0.00	4,658.14
			5XX Other Purchased Services	3,509.88	5,481.86
			6XX Supplies and Materials	5,068.38	0.00
			7XX Property and Equipment Acquisition	0.00	19,550.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	122,656.05	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	102,525.21	1,473.90
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	975.88	65.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,283,795.38</u>	<u>3,181,423.55</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						492,722.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,190,463.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,181,423.55	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	112,706.21	Less Last Year	167,071.69	(4b)		-54,365.48	
						-54,365.48	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						447,397.31	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	200,428.86	205,824.02
1112 District Levy - Personal Property	17,256.91	9,586.24
1114 District Levy - Pers Prop/Mobile Homes	2,849.43	2,551.15
1190 Penalties and Interest on Taxes	1,089.48	1,820.16
1510 Interest Earnings	4,372.42	3,677.70
2220 County On-Schedule Trans Reimb	34,229.33	35,976.74
3210 State On-Schedule Trans Reimb	34,229.34	35,976.74
3444 State School Block Grant	9,421.23	9,421.23
5200 Sale or Compensation for Loss of Assets	0.00	4,352.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	303,877.00	309,186.04

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	4,717.44	4,717.47
2XX Personal Services - Employee Benefits	795.33	883.32
3XX Purchased Professional and Technical Services	0.00	643.50
25XX Support Services - Business		
1XX Personal Services - Salaries	15,630.68	15,578.03
2XX Personal Services - Employee Benefits	3,031.58	3,489.47
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	3,160.00	2,785.85
5XX Other Purchased Services	714.35	949.32
27XX Student Transportation Services		
1XX Personal Services - Salaries	96,996.52	94,397.48
2XX Personal Services - Employee Benefits	18,952.00	18,524.38
3XX Purchased Professional and Technical Services	1,109.52	2,661.08
4XX Purchased Property Services	1,985.22	2,756.40
5XX Other Purchased Services	3,396.55	3,962.29
6XX Supplies and Materials	44,385.24	51,559.23
7XX Property and Equipment Acquisition	0.00	10,230.26
810 Dues and Fees	0.00	23.00
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	11,109.92	11,015.58
2XX Personal Services - Employee Benefits	2,501.05	2,562.93



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

**Total Current Expenditures, Other Financing Uses and Residual
Equity Transfers Out:**

208,485.40

226,739.59

Schedule Of Changes Worksheet

Beginning Fund Balance					405,778.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					309,186.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					226,739.59	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					488,225.41	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	1,886.74	948.41
1112 District Levy - Personal Property	878.41	34.84
1114 District Levy - Pers Prop/Mobile Homes	206.81	0.26
1190 Penalties and Interest on Taxes	201.97	259.37
1510 Interest Earnings	6,456.24	2,296.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>9,630.17</u>	<u>3,539.79</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	40,491.04	256,055.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>40,491.04</u>	<u>256,055.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	461,731.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,539.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	256,055.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	209,216.36	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	79.78	3,153.49
1112 District Levy - Personal Property	6.34	114.80
1114 District Levy - Pers Prop/Mobile Homes	1.89	25.08
1190 Penalties and Interest on Taxes	7.40	10.29
1510 Interest Earnings	2.78	0.73

Total Current Revenues, Other Financing Sources and Residual Equity

Transfers In:	98.19	3,304.39
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	200.00	3,700.00

Total Current Expenditures, Other Financing Uses and Residual

Equity Transfers Out:	200.00	3,700.00
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Schedule Of Changes Worksheet

Beginning Fund Balance	240.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,304.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,700.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b) 0.00		
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-155.41	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	3,487.11	2,187.27
2240 County Retirement Distribution	356,866.48	318,133.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	360,353.59	320,320.96

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	133,721.54	140,151.67
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	15,630.22	15,620.85
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	175.84	3,157.13
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,670.99	5,457.31
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	7,096.43	5,763.12
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	33,417.28	33,657.25
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	26,034.69	24,349.08
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	27,812.08	24,218.06
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	13,065.53	13,222.18
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	29,073.47	23,906.57
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,987.27	1,735.02
365 Indian Education for All - OTO & Ongoing		
1XXX Instruction		
2XX Personal Services - Employee Benefits	501.92	479.27
222X Educational Media Services		
2XX Personal Services - Employee Benefits	533.70	548.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	29,441.48	26,387.36



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,099.30	727.21
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	2,707.44	4,560.71
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	436.96	201.92
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	806.95	1,767.72
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	6,118.22	5,603.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	4.99	0.00
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	14,862.68	14,152.08
	890 Other Community Services				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	5,171.82	3,438.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>355,370.80</u>	<u>349,104.03</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					255,616.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					320,320.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					349,104.03	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					226,833.24	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value
106 Fergus High Donations	
1900 Other Revenue from Local Sources	22,832.36
1920 Contributions/Donations from Private Sources	4,387.68
106 Subtotal	<u>27,220.04</u>
217 ABE (Adult Basic Ed)	
3620 State Adult Basic & Literacy Education	14,555.00
4540 Adult Basic & Literacy Education (ABLE)	27,302.00
217 Subtotal	<u>41,857.00</u>
218 Aggregate Reim/Indirects	
1900 Other Revenue from Local Sources	1,926.00
324 Graduation Matters Grant	
3240 Graduation Matters Montana	102.83
327 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	1,500.00
390 Career and Technical Ed	
3900 State Career & Technical Ed Entitlement	10,361.00
451 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	23,025.00
456 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	41,799.28
633 District Reimbursements	
1900 Other Revenue from Local Sources	1,250.41
6100 Material Prior Period Revenue Adjustments	301.66
9710 Residual Equity Transfers In	223.85
633 Subtotal	<u>1,775.92</u>
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u><u>149,567.07</u></u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value
106 Fergus High Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
4XX Purchased Property Services	480.00
6XX Supplies and Materials	1,255.87
221X Improvement of Instruction Services	
5XX Other Purchased Services	779.77



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value
106	Fergus High Donations			
	1XX Regular Education Programs - Elementary/Secondary			
	710 School Sponsored Extracurricular Activities			
	34XX Extracurricular - Activities			
	5XX Other Purchased Services			2,808.69
	106 Subtotal			<hr/> 5,324.33
217	ABE (Adult Basic Ed)			
	454 Adult Basic & Literacy Education (ABLE)			
	1XXX Instruction			
	1XX Personal Services - Salaries			30,833.84
	2XX Personal Services - Employee Benefits			8,854.28
	5XX Other Purchased Services			100.59
	6XX Supplies and Materials			528.11
	21XX Support Services - Students			
	4XX Purchased Property Services			43.50
	6XX Supplies and Materials			15.54
	221X Improvement of Instruction Services			
	5XX Other Purchased Services			474.34
	26XX Operation and Maintenance of Plant Services			
	5XX Other Purchased Services			1,006.80
	217 Subtotal			<hr/> 41,857.00
252	Classified Council			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
	6XX Supplies and Materials			31.82
283	Staff Development Donation			
	1XX Regular Education Programs - Elementary/Secondary			
	221X Improvement of Instruction Services			
	5XX Other Purchased Services			1,602.92
324	Graduation Matters Grant			
	324 Graduation Matters Montana			
	1XXX Instruction			
	5XX Other Purchased Services			20.33
	6XX Supplies and Materials			82.50
	324 Subtotal			<hr/> 102.83
327	Advancing Agriculture Education Program			
	327 State - Advancing Agriculture Education			
	1XXX Instruction			
	6XX Supplies and Materials			1,500.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value
390 Career and Technical Ed				
390 State Career & Technical Ed Entitlement - Undistributed				
1XXX Instruction				
			6XX Supplies and Materials	310.76
			810 Dues and Fees	45.00
391 State Career & Technical Ed Entitlement - Agriculture				
1XXX Instruction				
			5XX Other Purchased Services	1,717.58
			6XX Supplies and Materials	683.15
			810 Dues and Fees	1,681.00
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
1XXX Instruction				
			5XX Other Purchased Services	3,418.80
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
1XXX Instruction				
			5XX Other Purchased Services	512.76
			6XX Supplies and Materials	627.76
390 Subtotal				8,996.81
451 Vo Ed Carl Perkins Basic Grant				
451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
1XXX Instruction				
			1XX Personal Services - Salaries	337.03
			2XX Personal Services - Employee Benefits	70.38
			5XX Other Purchased Services	1,233.60
			6XX Supplies and Materials	21,093.99
			810 Dues and Fees	135.00
221X Improvement of Instruction Services				
			8XX Other Expenditures	155.00
451 Subtotal				23,025.00
456 IDEA Part B				
456 IDEA, Part B, Children with Disabilities				
1XXX Instruction				
			1XX Personal Services - Salaries	33,331.94
			2XX Personal Services - Employee Benefits	8,467.34
456 Subtotal				41,799.28
633 District Reimbursements				
1XX Regular Education Programs - Elementary/Secondary				
221X Improvement of Instruction Services				
			5XX Other Purchased Services	1,606.09
26XX Operation and Maintenance of Plant Services				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value
633	District Reimbursements			
	1XX	Regular Education Programs - Elementary/Secondary		
	26XX	Operation and Maintenance of Plant Services		
	6XX	Supplies and Materials		2,413.42
	633	Subtotal		4,019.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				128,259.50

Schedule Of Changes Worksheet

Beginning Fund Balance	111,586.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	149,567.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	128,259.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	11,240.14	(4b)
	-11,240.14	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	121,653.54	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
106 Fergus High Donations	27,220.04	5,324.33	21,895.71
217 ABE (Adult Basic Ed)	41,857.00	41,857.00	0.00
218 Aggregate Reim/Indirects	1,926.00	0.00	1,926.00
252 Classified Council	0.00	31.82	-31.82
283 Staff Development Donation	0.00	1,602.92	-1,602.92
324 Graduation Matters Grant	102.83	102.83	0.00
327 Advancing Agriculture Education Program	1,500.00	1,500.00	0.00
390 Career and Technical Ed	10,361.00	8,996.81	1,364.19
451 Vo Ed Carl Perkins Basic Grant	23,025.00	23,025.00	0.00
456 IDEA Part B	41,799.28	41,799.28	0.00
633 District Reimbursements	1,775.92	4,019.51	-2,243.59



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Total

149,567.07

128,259.50

21,307.57



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	58,220.28	78,448.35
1112 District Levy - Personal Property	4,297.92	3,475.29
1114 District Levy - Pers Prop/Mobile Homes	650.61	904.54
1190 Penalties and Interest on Taxes	198.25	453.81
1340 Fees for Adult Education	30,378.00	24,749.50
1510 Interest Earnings	85.58	162.66

Total Current Revenues, Other Financing Sources and Residual Equity

Transfers In:	93,830.64	108,194.15
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	12,916.86	6,275.38
2XX Personal Services - Employee Benefits	149.78	51.67
3XX Purchased Professional and Technical Services	5,103.00	4,760.00
5XX Other Purchased Services	24.00	24.00
6XX Supplies and Materials	8,975.55	7,411.28
23XX Support Services - General Administration		
1XX Personal Services - Salaries	33,851.44	30,057.15
2XX Personal Services - Employee Benefits	4,536.96	8,311.14
4XX Purchased Property Services	334.00	336.63
5XX Other Purchased Services	2,867.43	2,751.48
6XX Supplies and Materials	984.25	1,438.82
25XX Support Services - Business		
1XX Personal Services - Salaries	12,570.89	223.31
2XX Personal Services - Employee Benefits	2,452.70	65.12
6XX Supplies and Materials	0.00	106.40
26XX Operation and Maintenance of Plant Services		
5XX Other Purchased Services	1,501.55	1,537.96
27XX Student Transportation Services		
5XX Other Purchased Services	0.00	18.00
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	2,951.87	1,363.83
2XX Personal Services - Employee Benefits	732.15	349.27
3XX Purchased Professional and Technical Services	513.70	475.20
5XX Other Purchased Services	0.00	18.39
6XX Supplies and Materials	450.00	485.00
810 Dues and Fees	175.00	175.00
23XX Support Services - General Administration		



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
	650 Adult Basic Education/GED Programs				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	5,301.74	11,426.64
			2XX Personal Services - Employee Benefits	1,336.84	3,275.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>97,729.71</u>	<u>80,936.68</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					10,468.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					108,194.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					80,936.68	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					37,725.53	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1311 Driver's Education Fees	22,680.00	30,790.00
1510 Interest Earnings	310.16	147.72
3260 State Driver's Education Reimbursement	8,878.68	0.00
6100 Material Prior Period Revenue Adjustments	0.00	-131.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	31,868.84	30,805.93

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	31,389.23	28,641.55
2XX Personal Services - Employee Benefits	5,011.04	4,436.44
4XX Purchased Property Services	314.82	310.30
5XX Other Purchased Services	1,475.22	1,618.81
6XX Supplies and Materials	968.30	498.46
24XX Support Services - School Administration		
5XX Other Purchased Services	0.00	242.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	39,158.61	35,748.33

Schedule Of Changes Worksheet

Beginning Fund Balance	27,827.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,805.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	35,748.33	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	22,885.09	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	130.09	84.52
1910 Rentals	10,067.25	11,151.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,197.34	11,235.52

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	7,717.31	2,368.55
2XX Personal Services - Employee Benefits	560.14	12.12
3XX Purchased Professional and Technical Services	25.00	0.00
4XX Purchased Property Services	107.25	8,919.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,409.70	11,300.12

Schedule Of Changes Worksheet

Beginning Fund Balance	9,445.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,235.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,300.12	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,381.24	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	339.68	218.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	339.68	218.80

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	25,272.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	218.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	25,491.14	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	2,193.99	1,413.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>2,193.99</u>	<u>1,413.31</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	163,236.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,413.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	164,650.18	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	49,900.63	51,270.92
1112 District Levy - Personal Property	4,262.96	2,383.13
1114 District Levy - Pers Prop/Mobile Homes	701.36	634.39
1190 Penalties and Interest on Taxes	300.30	487.71
1510 Interest Earnings	1,066.77	940.06
1900 Other Revenue from Local Sources	0.00	120.00
3281 State Technology Aid	3,272.15	3,167.69

Total Current Revenues, Other Financing Sources and Residual Equity

Transfers In:	59,504.17	59,003.90
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
3XX Purchased Professional and Technical Services	3,663.70	0.00
4XX Purchased Property Services	0.00	2,007.00
5XX Other Purchased Services	860.73	8,768.30
6XX Supplies and Materials	16,903.89	49,213.25
810 Dues and Fees	0.00	85.00
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	1,084.14	427.15
4XX Purchased Property Services	80.00	950.13
5XX Other Purchased Services	686.73	1,084.96
6XX Supplies and Materials	7,301.13	906.46
7XX Property and Equipment Acquisition	1,751.00	0.00

Total Current Expenditures, Other Financing Uses and Residual

Equity Transfers Out:	32,331.32	63,442.25
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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						95,903.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						59,003.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						63,442.25	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						91,464.65	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1,169.22	942.83
3445 State Combined Fund School Block Grant	20,321.54	20,321.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>21,490.76</u>	<u>21,264.37</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					97,565.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					21,264.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					118,829.74	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC	Revenue	2011 Value	2012 Value
	1510 Interest Earnings	893.24	583.46
	5200 Sale or Compensation for Loss of Assets	0.00	351.00
	6100 Material Prior Period Revenue Adjustments	1,503.53	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,396.77</u>	<u>934.46</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					67,179.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					934.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					68,113.58	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	90,174.58	92,631.06
1112 District Levy - Personal Property	7,711.83	4,309.69
1114 District Levy - Pers Prop/Mobile Homes	1,269.34	1,147.55
1190 Penalties and Interest on Taxes	517.54	795.90
1510 Interest Earnings	7,523.30	5,630.70

Total Current Revenues, Other Financing Sources and Residual Equity

Transfers In:	107,196.59	104,514.90
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	10,717.41	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	5,565.00	13,129.35

Total Current Expenditures, Other Financing Uses and Residual

Equity Transfers Out:	16,282.41	13,129.35
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Schedule Of Changes Worksheet

Beginning Fund Balance	611,853.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	104,514.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,129.35	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 13,129.35 Less Last Year 10,717.41 (4b) 2,411.94		
	2,411.94	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	705,651.44	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1,214.82	789.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,214.82	789.52

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	0.00	50.00
281 Alweis Scholarship		
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	12.49	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12.49	50.00

Schedule Of Changes Worksheet

Beginning Fund Balance	108,048.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	789.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	50.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	108,787.88	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1,377.74	0.00
128 County Schools Technology Services		
1510 Interest Earnings	0.00	468.25
5700 Resources Transferred from Other School Districts or Cooperatives	52,346.67	72,797.26
128 Subtotal	52,346.67	73,265.51
325 Montana Digital Academy		
3250 Montana Digital Academy	0.00	3,472.00
472 Construction Academy		
1510 Interest Earnings	0.00	841.77
1900 Other Revenue from Local Sources	2,581.82	480.00
1920 Contributions/Donations from Private Sources	4,207.45	0.00
5200 Sale or Compensation for Loss of Assets	92,549.16	194,643.94
472 Subtotal	99,338.43	195,965.71
824 EOCM		
1510 Interest Earnings	0.00	11.13
1920 Contributions/Donations from Private Sources	30,000.00	30,000.00
824 Subtotal	30,000.00	30,011.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	183,062.84	302,714.35

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
128 County Schools Technology Services		
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	50,592.84	53,663.40
2XX Personal Services - Employee Benefits	7,607.86	9,030.32
4XX Purchased Property Services	0.00	14.00
5XX Other Purchased Services	1,992.85	2,819.11
6XX Supplies and Materials	1,692.43	4,761.67
128 Subtotal	61,885.98	70,288.50
325 Montana Digital Academy		
325 Montana Digital Academy		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	2,800.00
2XX Personal Services - Employee Benefits	0.00	448.15
999 Undistributed		



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
325	Montana Digital Academy				
	999	Undistributed			
		9999	Undistributed		
			971 Residual Equity Transfers Out	0.00	223.85
			325 Subtotal	0.00	3,472.00
472	Construction Academy				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	42,738.84	46,533.32
			2XX Personal Services - Employee Benefits	342.20	333.23
			3XX Purchased Professional and Technical Services	120.12	731.00
			4XX Purchased Property Services	1,287.48	1,053.50
			5XX Other Purchased Services	1,827.28	2,431.47
			6XX Supplies and Materials	42,643.90	55,241.47
			7XX Property and Equipment Acquisition	0.00	2,001.00
			8XX Other Expenditures	515.00	595.00
			472 Subtotal	89,474.82	108,919.99
824	EOCM				
	8XX	Community Services Programs			
		33XX	Community Services		
			1XX Personal Services - Salaries	17,848.79	22,062.74
			2XX Personal Services - Employee Benefits	8,662.60	6,093.97
			4XX Purchased Property Services	195.78	0.00
			5XX Other Purchased Services	253.60	401.99
			6XX Supplies and Materials	0.00	95.00
			824 Subtotal	26,960.77	28,653.70
			Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	178,321.57	211,334.19



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						77,693.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						302,714.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						211,334.19	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						169,073.67	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	253.16	15.94
1700 Student Extracurricular Activity Receipts	45.00	0.00
1900 Other Revenue from Local Sources	7,014.95	0.00
1XXX Revenues from Student Activities	344,644.61	440,471.49
6100 Material Prior Period Revenue Adjustments	-27,800.32	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	324,157.40	440,487.43

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	379,348.47	438,367.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	379,348.47	438,367.99

Schedule Of Changes Worksheet

Beginning Fund Balance	122,119.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	440,487.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	438,367.99	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	124,238.83	(5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	126,379.83	105,259.64
XX	39X 1XXX 112	Certified Teacher Staff Salaries	197,359.90	178,208.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,088,332.57	1,108,938.76
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	37,386.58	37,386.58
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	279.02	1,219.28
XX	XXX 26XX 41X	Energy Utility Services	174,099.47	158,165.99
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	104,454.84	37,000.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	200.00	3,700.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	58,714.50
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	58,714.50

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	19,570.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	84,548.46
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	197,602.04
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2014 Maximum Budget: 97%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	161,651.32	0.00	0.00	0.00
280	1XXX	2XX	22,199.11	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	1,097.71	0.00	0.00	0.00
280	1XXX	6XX	3,465.73	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	9,188.17	0.00	0.00	0.00
Totals			197,602.04	0.00	0.00	0.00
						197,602.04

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY12.



Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	360,648.45	0.00	0.00	0.00	360,648.45
Land Improvements	755,849.78	0.00	0.00	0.00	755,849.78
Buildings	6,552,972.53	0.00	0.00	0.00	6,552,972.53
Machinery and Equipment	1,187,238.28	0.00	297,545.93	53,000.00	1,431,784.21
Construction in Progress	5,565.00	0.00	64,050.00	5,565.00	64,050.00
Totals at Historical Cost	8,862,274.04	0.00	361,595.93	58,565.00	9,165,304.97
Less Accumulated Depreciation For:					
Improvement Accum	481,875.29	0.00	34,430.41	0.00	516,305.70
Building Accum	3,484,117.82	0.00	139,576.54	0.00	3,623,694.36
Machinery and Equipment Accum	981,637.11	0.00	98,597.88	53,000.00	1,027,234.99
Total Accumulated Depreciation	4,947,630.22	0.00	272,604.83	53,000.00	5,167,235.05
Governmental Activities, Capital Assets, net	3,914,643.82	0.00	88,991.10	5,565.00	3,998,069.92

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	16,234.19	0.00	0.00
School Administration (24XX)	1,797.20	0.00	0.00
Financial Administration (25XX)	2,986.43	0.00	0.00
Operations and Maintenance (26XX)	170,884.97	0.00	0.00
Transportation (27XX)	53,465.89	0.00	0.00
Extracurricular (34XX, 35XX)	26,050.95	0.00	0.00
Unallocated	1,185.20	0.00	0.00
Total Depreciation for FY2012	272,604.83	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Capital Leases	993.69	0.00	0.00	993.69	0.00	0.00	0.00
Compensated Absences	206,930.61	29,226.42	0.00	0.00	236,157.03	23,615.70	212,541.33
Other Post Employment Benefits	0.00	1,209,726.00	0.00	0.00	1,209,726.00	137,172.60	1,072,553.40
Other	98,175.00	0.00	0.00	98,175.00	0.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	306,099.30	1,238,952.42	0.00	99,168.69	1,445,883.03	160,788.30	1,285,094.73
Business-Type Activities**							
Compensated Absences	174,637.75	0.00	0.00	174,637.75	0.00	0.00	0.00
Other Post Employment Benefits	858,392.67	0.00	0.00	858,392.67	0.00	0.00	0.00
Total Business-Type Activity							
Long-Term Liabilities	1,033,030.42	1,238,952.42	0.00	1,033,030.42	0.00	0.00	0.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.